GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Andhra Pradesh Value Added Tax Act 2005 & Rules, 2005(APVAT Act) – Officers of Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) – Conferring powers under the Act -Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 261 Dated: 10-09-2020.
Read the following:

1) GOMS No 53,Finance(OP-1)Department, dt.22.6.2020.
2) D.O letter no. Fin.01-STMT0MISC / 12/2020 – OP-1,dt 24-7-2020.

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:10-09-2020.

NOTIFICATION

In exercise of the powers conferred under Section 3-A of the Andhra Pradesh Value Added Tax Act, 2005 (Act No. 5 of 2005), the Government of Andhra Pradesh hereby appoints the officers in the Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) as specified in column (2) of the Table below, as officers of the Commercial Tax Department as specified in column (3) of the Table below, and invests them with the powers of gathering intelligence and collecting information under Section 64 of the Andhra Pradesh Value Added Tax Act, 2005 and rules made there under. The powers so conferred shall be exercised throughout the territory of the state of Andhra Pradesh concurrently with the officers of the corresponding rank in the Commercial Taxes Department as specified in Column (3) of the table.

Sl.No. (1)	Officer in APSDRI (2)	Officers of AP VAT Act, whose powers are to be exercised (3)
1	Joint Director	Deputy Commissioner of Commercial Taxes
2	Deputy Director	Assistant Commissioner of Commercial Taxes
3	Assistant Director	Commercial Tax Officer
4	Senior Intelligence Officer	Deputy Commercial Tax Officer
5	Intelligence Officer	Assistant Commercial Tax Officer

In case, the officers of APSDRI on examination and analysis of the information and intelligence gathered by them make out a case of tax avoidance or tax evasion, they are empowered to exercise the powers under sections 43 and 63 of the APVAT Act, 2005 with the prior permission of the Commissioner of Commercial Taxes on case to case basis. The observations and findings of the APSDRI there on along with the relevant record if any shall be transmitted to the Commissioner of Commercial Taxes for initiating further action of assessment and recovery of taxes.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr.RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for Publication of the Notification.
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
The Commissioner/Spl. Commissioner, State Directorate of Revenue Intelligence,
A.P.
Copy to:
The Secretary, VAT Appellate Tribunal, Visakhapatnam.
The State Representative before the VAT Appellate Tribunal, Visakhapatnam.
The Principal Accountant General, AP, Hyderabad.
The P.S. to Principal Secretary to the Hon'ble Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Excise & Commercial Taxes).
The P.S.to the SPl.C.S (CT, Excise and Regn.,& Stamps).
The PS to Principal Secretary to Government, Finance Department.
Sc/Sf

//FORWARDED::BY ORDER//

SECTIONOFFICER